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**DECISION**



**THE COMPTROLLER GENERAL  
OF THE UNITED STATES  
WASHINGTON, D. C. 20548**

Jessica Botsford

Proc. I

FILE: B-188351

DATE: February 28, 1977

MATTER OF: Ipsco Fabricators

**DIGEST:**

Where statute prohibits GAO from disallowing credit for expenditure determined by TVA Board to be necessary to carry out TVA Act, protest involving rejection of bid by TVA as nonresponsive is dismissed because no useful purpose would be served by its consideration.

Ipsco Fabricators protests the rejection of its bid as non-responsive and the subsequent contract award to Metal Equipment Co. under a solicitation issued by the Tennessee Valley Authority (TVA).

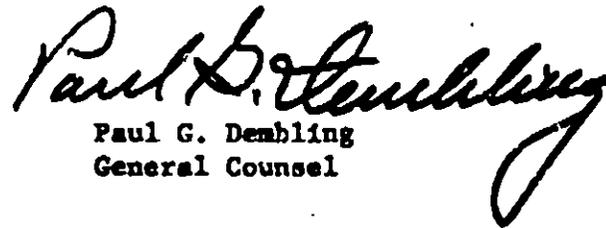
Our Bid Protest Procedures provide that an interested party may protest to this Office the award or the proposed award of a contract by or for an agency of the Federal Government whose accounts are subject to settlement by the General Accounting Office. 4 C.F.R. § 20.1(a) (1976).

However, TVA is a Government corporation whose purchasing and contracting authority is set forth in subsection (b) of section 831h, title 16, United States Code, in part as follows:

"\* \* \* Provided, That, subject only to the provisions of this chapter, the Corporation is authorized to make such expenditures and to enter into such contracts, agreements and arrangements, upon such terms and conditions and in such manner as it may deem necessary, including the final settlement of all claims and litigation by or against the Corporation; and, notwithstanding the provisions of any other law governing the expenditure of public funds, the General Accounting Office \* \* \* shall not disallow credit for, nor withhold funds because of, any expenditure which the Board shall determine to have been necessary to carry out the provisions of said chapter."

B-188351

Inasmuch as our Office is precluded from disallowing credit for any expenditure which the Board determines necessary to carry out the TVA Act, we could not take any remedial action with respect to a solicitation issued by the TVA or an award made thereunder, even if we should find TVA's actions in connection with such solicitation or award improper under rules generally applicable to Federal procurements. In the circumstances, we must conclude that no useful purpose would be served by our consideration of the matter. Engineering Model Associates, Inc., B-187611, November 3, 1976, 76-2 CPD 380.

  
Paul G. Dembling  
General Counsel